

§ 301.6103(j)(5)-1 Disclosures of return information to officers and employees of the Department of Agriculture for certain statistical purposes and related activities.

(a) *General rule.* Pursuant to the provisions of section 6103(j)(5) of the Internal Revenue Code and subject to the requirements of paragraph (c) of this section, officers or employees of the Internal Revenue Service (IRS) will disclose return information to officers and employees of the Department of Agriculture to the extent, and for such purposes as may be, provided by paragraph (b) of this section.

(b) *Disclosure of return information to officers and employees of the Department of Agriculture.* (1) Officers or employees of the IRS will disclose the following return information for individuals, partnerships, and corporations with agricultural activity, as determined generally by industry code classification or the filing of returns for such activity, to officers and employees of the Department of Agriculture for purposes of, but only to the extent necessary in, structuring, preparing, and conducting, as authorized by chapter 55 of title 7, United States Code, the Census of Agriculture.

(2) From Form 1040/Schedule F—

- (i) Taxpayer Identity Information (as defined in section 6103(b)(6) of the Internal Revenue Code);
 - (ii) Spouse's SSN;
 - (iii) Annual Accounting Period;
 - (iv) Principal Business Activity (PBA) Code;
 - (v) Sales of livestock and produce raised;
 - (vi) Taxable cooperative distributions;
 - (vii) Income from custom hire and machine work;
 - (viii) Gross income;
 - (ix) Master File Tax (MFT) Code;
 - (x) Document Locator Number (DLN);
 - (xi) Cycle Posted;
 - (xii) Final return indicator; and
 - (xiii) Part year return indicator.
- (xiv) Taxpayer telephone number.
- (3) From Form 943—
- (i) Taxpayer Identity Information;
 - (ii) Annual Accounting Period;
 - (iii) Total wages subject to Medicare taxes;

- (iv) Master File Tax (MFT) Code;
 - (v) Document Locator Number (DLN);
 - (vi) Cycle Posted;
 - (vii) Final return indicator; and
 - (viii) Part year return indicator.
- (4) From Form 1120 series—
- (i) Taxpayer Identity Information;
 - (ii) Annual Accounting Period;
 - (iii) Gross receipts less returns and allowances;
 - (iv) PBA Code;
 - (v) Parent corporation Employer Identification Number, and related Name and PBA Code for entities with agricultural activity;
 - (vi) Master File Tax (MFT) Code;
 - (vii) Document Locator Number (DLN);
 - (viii) Cycle posted;
 - (ix) Final return indicator;
 - (x) Part year return indicator; and
 - (xi) Consolidated return indicator.
- (5) From Form 851—
- (i) Subsidiary Taxpayer Identity Information;
 - (ii) Annual Accounting Period;
 - (iii) Subsidiary PBA Code;
 - (iv) Parent Taxpayer Identity Information;
 - (v) Parent PBA Code;
 - (vi) Master File Tax (MFT) Code;
 - (vii) Document Locator Number (DLN); and
 - (viii) Cycle Posted.
- (6) From Form 1065 series—
- (i) Taxpayer Identity Information;
 - (ii) Annual Accounting Period;
 - (iii) PBA Code;
 - (iv) Gross receipts less returns and allowances;
 - (v) Net farm profit (loss);
 - (vi) Master File Tax (MFT) Code;
 - (vii) Document Locator Number (DLN);
 - (viii) Cycle Posted;
 - (ix) Final return indicator; and
 - (x) Part year return indicator.
- (c) *Procedures and restrictions.* (1) Disclosure of return information by officers or employees of the IRS as provided by paragraph (b) of this section shall be made only upon written request designating, by name and title, the officers and employees of the Department of Agriculture to whom such disclosure is authorized, to the Commissioner of Internal Revenue by the Secretary of the Department of Agriculture and describing—

(i) The particular return information to be disclosed;

(ii) The taxable period or date to which such return information relates; and

(iii) The particular purpose for which the return information is to be used.

(2) No such officer or employee to whom return information is disclosed pursuant to the provisions of paragraph (b) of this section shall disclose such return information to any person, other than the taxpayer to whom such return information relates or other officers or employees of the Department of Agriculture whose duties or responsibilities require such disclosure for a purpose described in paragraph (b) of this section, except in a form that cannot be associated with, or otherwise identify, directly or indirectly, a particular taxpayer. If the IRS determines that the Department of Agriculture, or any officer or employee thereof, has failed to, or does not, satisfy the requirements of section 6103(p)(4) of the Internal Revenue Code or regulations or published procedures thereunder, the IRS may take such actions as are deemed necessary to ensure that such requirements are or shall be satisfied, including suspension of disclosures of return information otherwise authorized by section 6103(j)(5) and paragraph (b) of this section, until the IRS determines that such requirements have been or will be satisfied.

(d) *Effective dates.* This section is applicable on July 31, 2001, except paragraph (b)(2)(xiv) which is applicable on June 19, 2002.

[T.D. 8958, 66 FR 39438, July 31, 2001, as amended by T.D. 9001, 67 FR 41621, June 19, 2002]

§ 301.6103(k)(6)-1 Disclosure of return information by Internal Revenue officers and employees for investigative purposes.

(a) *Disclosure of taxpayer identity information and fact of investigation in connection with official duties relating to examination, collection activity, civil or criminal investigation, enforcement activity, or other offense under the internal revenue laws.* In connection with the performance of official duties relating to any examination, collection activity, civil or criminal investigation, en-

forcement activity, or other offense under the internal revenue laws, or in connection with preparation for any proceeding (or investigation which may result in such a proceeding) described in section 6103(h)(2) of the Internal Revenue Code, an officer or employee of the Internal Revenue Service or Office of the Chief Counsel therefor is authorized to disclose taxpayer identity information (as defined in section 6103(b)(6)), the fact that the inquiry pertains to the performance of official duties, and the nature of the official duties in order to obtain necessary information relating to performance of such official duties or where necessary in order to properly accomplish any activity described in subparagraph (6) of paragraph (b) of this section. Disclosure of taxpayer identity information to a person other than the taxpayer to whom such taxpayer identity information relates or such taxpayer's legal representative for the purpose of obtaining such necessary information or otherwise properly accomplishing such activities as authorized by this paragraph should be made, however, only if the necessary information cannot, under the facts and circumstances of the particular case, otherwise reasonably be obtained in accurate and sufficiently probative form, or in a timely manner, and without impairing the proper performance of the official duties, or if such activities cannot otherwise properly be accomplished without making such disclosure.

(b) *Disclosure of return information in connection with official duties relating to examination, collection activity, civil or criminal investigation, enforcement activity, or other offense under the internal revenue laws.* In connection with the performance of official duties relating to any examination, collection activity, civil or criminal investigation, enforcement activity, or other offense under the internal revenue laws, an officer or employee of the Service or Office of the Chief Counsel therefor is authorized to disclose return information (as defined in section 6103(b)(2)) in order to obtain necessary information relating to the following—

(1) To establish or verify the correctness or completeness of any return (as